



## Utah State Tax Commission

## TC-62N

Sales Tax Refund Booklet for  
Religious or Charitable Organizations

## General Information

The sales tax exemption for purchases made by religious or charitable institutions is allowed in the following manner:

1. The exemption is taken at the point of purchase if the purchase is \$1,000 or more.
2. If the purchase is less than \$1,000, the exemption is taken by claiming a refund from the Tax Commission.
3. If the sale is made by a public utility to a religious or charitable institution, the exemption must be taken at the point of purchase.
4. If a contract exists between the seller and the religious or charitable institution, the exemption may be taken at the point of purchase regardless of the dollar amount of the sale.

## Instructions for TC-62N

Institutions are issued 12 refund coupons per year. Coupons may be filed on a monthly basis. Any coupons not used during the year should be discarded.

Add the Utah sales tax paid that qualifies for the refund and write the total in the box marked Refund Amount.

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Do not attach receipts to the refund coupon. Receipts and other original supporting records must be kept for three years following the date of refund.

Refund requests must be filed within three years of the date of purchase, pursuant to Utah Code §59-12-110.

If the information on the coupon is wrong, please correct any errors or make changes on the change form in the back of the coupon booklet.

**Please file the original coupon.**

If you need more information or access to online services, forms or publications, visit the Tax Commission's home page at [tax.utah.gov](http://tax.utah.gov). You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or telephone (801) 297-2200 or 1-800-662-4335 if outside the Salt Lake area. Questions can be e-mailed to [taxmaster@utah.gov](mailto:taxmaster@utah.gov).

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD 297-2020. Please allow three working days for a response.



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## Utah Sales Tax Refund Request – TC-62N

Tax Type

Sales and Use Account ID

Tax Period

S  
C  
O

Refund Amount:

UTAH STATE TAX COMMISSION  
SALES TAX REFUND REQUEST  
210 N 1950 W  
SLC UT 84134-3212



I declare under penalty of perjury that to the best of my knowledge and belief this information is correct and complete.

Authorized signature

Date

Telephone